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## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable beginning December 31, 2014.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulations (TD 9708) that are the subject of this correction is under section 501 of the Internal Revenue Code.

### **Need for Correction**

As published, the final regulations (TD 9708) contain an error that may prove to be misleading and is in need of clarification.

### **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

### **Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

### **PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \*\*\*

Par. 2. Section 1.6033-2 is amended by revising paragraph (k)(4) to read as follows:

**§1.6033-2 Return by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).**

\* \* \* \* \*

(k) \* \* \*

(4) The applicability of paragraph (a)(2)(ii)(l) of this section shall be limited to returns filed for taxable years ending after December 29, 2014.

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